

By: Francis

S.J.R. No. 53

SENATE JOINT RESOLUTION

1 proposing an amendment to Article VIII, Section 2, Subsection (a) of
2 of the Texas Constitution to authorize the legislature to exempt
3 from taxation solar or wind-powered energy devices.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 Section 1. That Article VIII, Section 2, Subsection (a) of
6 the Texas Constitution be amended to read as follows:

7 "(a) All occupation taxes shall be equal and uniform upon
8 the same class of subjects within the limits of the authority
9 levying the tax; but the legislature may, by general laws, exempt
10 from taxation public property used for public purposes; actual
11 places of religious worship, also any property owned by a church or
12 by a strictly religious society for the exclusive use as a dwelling
13 place for the ministry of such church or religious society, and
14 which yields no revenue whatever to such church or religious
15 society; provided that such exemption shall not extend to more
16 property than is reasonably necessary for a dwelling place and in
17 no event more than one acre of land; places of burial not held for
18 private or corporate profit; solar or wind-powered energy devices;
19 all buildings used exclusively and owned by persons or associations
20 of persons for school purposes and the necessary furniture of all
21 schools and property used exclusively and reasonably necessary in
22 conducting any association engaged in promoting the religious,
23 educational and physical development of boys, girls, young men or
24 young women operating under a State or National organization of

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1 like character; also the endowment funds of such institutions of
2 learning and religion not used with a view to profit; and when the
3 same are invested in bonds or mortgages, or in land or other
4 property which has been and shall hereafter be bought in by such
5 institutions under foreclosure sales made to satisfy or protect
6 such bonds or mortgages, that such exemption of such land and
7 property shall continue only for two years after the purchase of
8 the same at such sale by such institutions and no longer, and
9 institutions of purely public charity; and all laws exempting
10 property from taxation other than the property mentioned in this
11 Section shall be null and void."

12 Sec. 2. The foregoing constitutional amendment shall be
13 submitted to a vote of the qualified electors of this state at an
14 election to be held on the first Tuesday after the first Monday in
15 November, 1978, at which election the ballots shall be printed to
16 provide for voting for or against the proposition: "The
17 constitutional amendment authorizing the legislature to exempt from
18 taxation solar and wind-powered energy devices."

COMMITTEE/FLOOR REPORT FORM

Austin, Texas

May 11

, 1977

Honorable William P. Hobby
President of the Senate

Sir:

We, your Committee on Finance to which was referred
HR D. No. 53 have had the same under consideration, and I am instructed to report it back to the Senate
with the recommendation that it do pass and be printed.

T. J. [Signature]
Chairman

IF THIS FORM IS TO BE USED AS A FLOOR REPORT, IT IS NECESSARY FOR A MAJORITY OF THE COMMITTEE MEMBERS TO SIGN
it. Report the original and one copy of this form to the original bill and retain one copy for your file.

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE

March 28, 1977

Honorable A. M. Aikin, Jr., Chairman
Committee on Finance
Senate Chamber
Austin, Texas

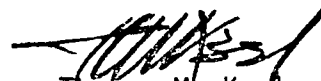
In Re: Senate Joint Resolution No. 53
By: Hance

Sir:

In response to your request pursuant to Senate Rule 94, Subsection (g), this office finds the fiscal implications of Senate Joint Resolution No. 53 (proposing an amendment to the Texas Constitution to authorize the Legislature to exempt from taxation solar or wind-powered energy devices) to be as follows:

The Resolution would make no appropriation but would constitute prior legislative authorization for an appropriative request. The cost of publication prior to election is estimated at \$17,750 in fiscal year 1979.

Due to the current experimental state of the art of solar and wind-powered energy devices, no significant loss of revenue to the State or its local governments, should the Resolution be approved, is anticipated in the five years following adoption. Assuming the feasibility of solar or wind-powered energy devices is established at some time in the future, a loss of tax revenue would result from adoption of the Resolution, but the timing and amount of the revenue loss cannot be accurately estimated for the purpose of this fiscal note.


Thomas M. Keel
Director

Source: State Comptroller of Public Accounts;
Secretary of State; LBB staff.

May 17 1977 Engrossed
Potter Spaw
Engrossing Clerk

By: Hance

S.J.R. No. 53

SENATE JOINT RESOLUTION

proposing an amendment to Article VIII, Section 2, Subsection (a) of the Texas Constitution to authorize the legislature to exempt from taxation solar or wind-powered energy devices.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

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1 like character; also the endowment funds of such institutions of
2 learning and religion not used with a view to profit; and when the
3 same are invested in bonds or mortgages, or in land or other
4 property which has been and shall hereafter be bought in by such
5 institutions under foreclosure sales made to satisfy or protect
6 such bonds or mortgages, that such exemption of such land and
7 property shall continue only for two years after the purchase of
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13 submitted to a vote of the qualified electors of this state at an
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16 provide for voting for or against the proposition: "The
17 constitutional amendment authorizing the legislature to exempt from
18 taxation solar and wind-powered energy devices."

The Honorable Bill Clayton
Speaker of the House of Representatives

(date)

We, your COMMITTEE ON CONSTITUTIONAL AMENDMENTS , to whom was referred have had the same under consideration and beg to report back with the recommendation that it

(measure)

- ~~The Committee recommends that this measure be placed on the (Local / Consent) Calendar.~~

The measure was reported from Committee by the following vote:

	A YE	NAY	P NV	ABSENT
Von Dohlen	✓			
Jones				✓
Bryant	✓			
Clark, B.	✓			
Close				✓
Hendricks	✓			
Johnson				✓
Robbins	✓			
Schieffer				✓
	.			

4 absent

CHAIRMAN

COMMITTEE COORDINATOR

BILL ANALYSISBackground Information

Article VIII, Section 2, Subsection (a) of the Constitution currently provides exemptions from the requirement that taxes shall be equal and uniform upon the same class of subjects within the authority levying a tax. The exemptions include public property use for public purposes, actual places of religious worship, property owned by a church or religious society for the exclusive use as a dwelling place for the ministry of the church or religious society, building used exclusively and owned by an association of persons for school purposes, etc.

Purpose of the Resolution

To propose an amendment to the Constitution to authorize the legislature to exempt from taxation solar or wind-powered energy devices.

Section-by-section Analysis

Section 1. Amends Article VIII, Section 2, Subsection (a) of the Constitution to add solar or wind-powered energy devices to that list of items which shall be exempt from ad valorem taxation.

Section 2. Provides that the constitutional amendment be submitted to the voters at the general election to be held on the first Tuesday after the first Monday in November, 1978.

Summary of Committee Action

Pursuant to a suspension of the rules in accordance with House Rule 21, the Committee considered S.J.R. 53 in a public hearing on May 19, 1977. After discussion of the resolution, the Committee voted to recommend it favorably to the House by a vote of five ayes and no nays.

Enrolled May 25, 1977
Patsy Daw
Enrolling Clerk

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President of the Senate

Speaker of the House

I hereby certify that S.J.R. No. 53 was adopted by the senate
on May 17, 1977, by the following vote: Yeas 28, Nays 2.

Secretary of the Senate

I hereby certify that S.J.R. No. 53 was adopted by the house
on May 26, 1977, by the following vote: Yeas 132, Nays 11, one
present not voting.

Chief Clerk of the House

Approved:

Date

Governor

S. J. R. No. 56 53

By Hance

A JOINT RESOLUTION proposing an amendment to Article VIII, Section 2, Subsection (a), of the Texas Constitution, to authorize the legislature to exempt from taxation solar or wind-powered energy devices.

MAY 17 1977

Received from
the Senate

Betty Murray

Chief Clerk, House of Representatives

3-11-77 Filed with the Secretary of the Senate

MAR 14 1977 Read, referred to Committee on FINANCE

MAY 11 1977 Reported favorably.

Reported adversely, with favorable Committee Substitute; Committee Substitute read first time.

Ordered not printed.

MAY 17 1977 Senate and Constitutional Rules to permit consideration suspended by

~~unanimous consent.~~
27 years, 2 days. *1 present not voting*

To permit consideration, reading and passage, Senate and Constitutional Rules suspended by vote of _____ years, _____ days.

MAY 17 1977 Read second time and { ordered engrossed.
~~passed to third reading.~~

Caption ordered amended to conform to body of bill.

MAY 17 1977 Senate and Constitutional 3-Day Rules suspended by vote of 28 years, 2 days to place bill on third reading and final passage.

MAY 17 1977 Read third time and passed by { ~~unanimous vote.~~
28 years, 2 days.

OTHER ACTION:

Betty King
Secretary of the Senate

READ 1st TIME
AND REFERRED TO COMMITTEE ON
Constitutional Amendments

MAY 18 1977

MAY 19 1977

Favorably Reported ~~Unfavorably~~ (As Amended), Sent to Printer 11:05 AM

MAY 20 1977

Printed And Distributed 12:35 pm

MAY 20 1977

Sent To Committee On Calendars 1:59 pm

MAY 26 1977

DATE MAY 26 1977

READ AND ADOPTED

Betty Murray
CHIEF CLERK
HOUSE OF REPRESENTATIVES

*by record vote
132 yeas 11 nays 1 prr*

MAY 26 1977

RETURNED TO SENATE

MAY 26 1977

RETURNED
FROM HOUSE

May 17, 1977 Engrossed

May 17, 1977 Sent to HOUSE

Patsy Spaw
ENGROSSING CLERK

1977 MAY 20 PM 12:35

HOUSE OF REPRESENTATIVES

Handwritten signature